

Секція: Бухгалтерський облік, аналіз і аудит: національні особливості і світові тенденції.

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THE DEVELOPMENT OF TOOLS OF STRATEGIC MANAGEMENT ACCOUNTING IN THE CONDITIONS OF THE COMMUNICATION PHENOMENON AND PARADIGM DEVELOPMENT OF INNOVATIVE ECONOMY

The formation of the paradigm of innovative economy is accompanied by the intensification of scientific and technological progress, development of the knowledge economy, globalization, the increasing congruence of business space in the presence of complex networks of interrelated business entities. This gives businesses additional opportunities for realization of their own interests and lead to the realization of the key role of the analytical component of the management function – provide leadership for relevant and specially processed (analyzed and synthesized) for strategic decision-making information about the internal and external environment of the enterprise.

Achieving this result is possible on the basis of system of strategic management accounting. This system is the constant monitoring of the internal and external environment of the enterprise, as well as providing methodological foundations for strategic development, analysis and evaluation of management decisions concerning, distribution, use of its resources with the strategic economic interests (Fig. 1). Information of strategic management accounting are used by the experts in the field of management when choosing a competitive

strategy, prediction values of costs, sales margins in the long term, the development of strategic plans, assessing current activities by comparing the relative costs and of competitors, the choice of alternative options in strategic decision-making, etc.

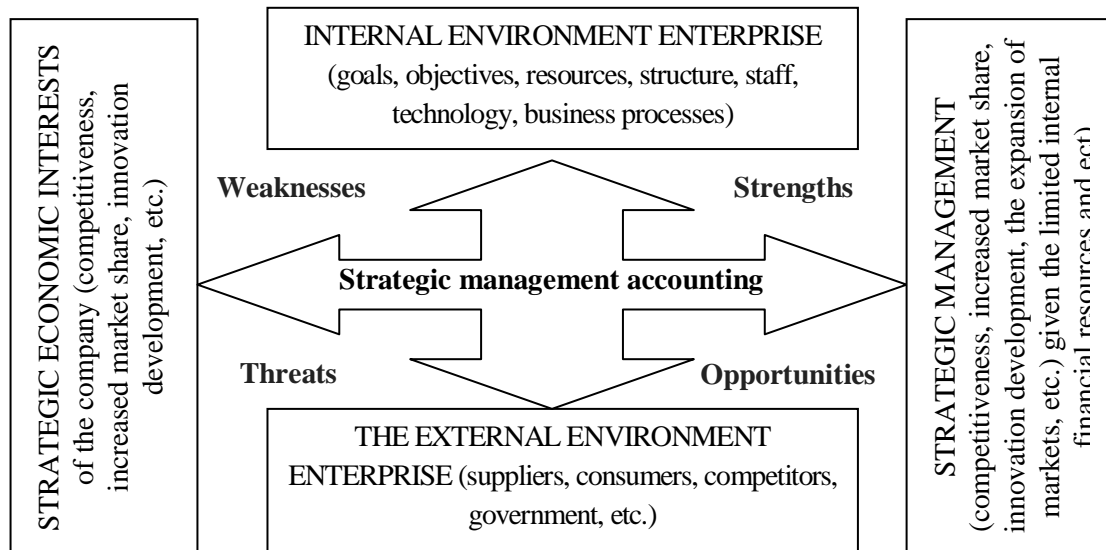


Fig. 1. Strategic management accounting in the system «strategic economic interests – environment – strategic management»

But, the main features of the adoption of strategically important decisions is inherent in them is a great responsibility and a high level of risk because of these decisions depends not only the future state, but often the very existence of the enterprise. The most important characteristics of the solutions of this level of management are: uniqueness; bagatoprofil and high complexity of problems to be solved; large initial uncertainty; many conflicting selection criteria suitable alternative solution; the complexity of finding a compromise between the interests of the persons making strategic decisions; the difficulty of foreseeing the possible consequences of implementing alternatives; lack of time allotted for the decision.

The formation of the information base is based on the characteristics of strategic decisions and requires coordination and integration of specific

instruments of the formation of accounting and management information system strategic management accounting. Under the tools of strategic management accounting can be understood as a set of techniques and methods of preparation, adaptation and presentation of information accompanying the adoption of strategic management decisions and assess the effectiveness of its implementation. The set of tools of strategic management accounting depends on management objectives and tasks.

The essential characteristic of the modern stage of development of management accounting is the growing tendency to the unity of scientific knowledge, which finds its embodiment in the wide deployment of interdisciplinary areas of study, use ideas and methods of some Sciences to others, the transition from the disciplinary methods of research to problem-oriented and practice-oriented. Therefore, evolutionary strategic management accounting uses developed adjacent science procedures and tools that constitute his method. The main role of the tools of strategic management accounting is that it defines the shape and mechanism of functioning of this system and the nature of the interaction with the level of strategic management. So, Shalaeva L.V. focuses on the different methods of accounting and cost control: standard-cost system in time " (SIT), direct-cost, just-in-time (JIT), activity based costing (ABC), target costing, benchmarking, value analysis, concept of management life cycle cost (LCC) [1]. Zenkina I.V. the set of tools of strategic management accounting includes: balanced scorecard; strategic analysis value chain and cost; cost accounting by types of activities; the economic profit model; benchmarking; SWOT analysis; analysis of the learning curve; Kaizen costing; the comprehensive quality management (Total Quality Management – TQM); supply chain management just in time (Just InTime – JIT) [2].

From our point of view, the classification of tools of strategic management accounting should be assigned to its function. Accordingly, the

functions of strategic management accounting: information logistics, information and communication, analytical, information and control stand instruments: accounting and reporting, analytical, Supervisory, organizational.

Accounting and reporting tools – planning and regulation; management of supplies and inventories; standardization of procurement and consumption; accounting and strategic cost management.

Analytical tools – balanced scorecard; strategic analysis; SWOT analysis; economic profits; strategic pricing; mathematical models; classical methods of mathematical statistics and econometrics (time series analysis, factor, correlation and regression analysis), financial analysis using different indicators of economic status of enterprises based on data of financial and management reports of the company. Additionally, the system of strategic management accounting are becoming more explicative (qualitative) models that establish a causal relationship between environmental factors and the behaviour of consumers, managers and other categories of persons for the purposes of strategic management.

Control tools – strategic budgeting.

Organizational tools – regulations, standards, accounting policy, diagnostic tools of strategic management accounting.

The use of accounting and analytical tools of strategic management accounting allows you to build the aggregated model of development of the enterprise. The use of the reference tools provides feedback and provides for the formation of the control information on the actual values of installed regulatory and key performance indicators at each stage of the overall business strategy, compliance rational use of resources of the enterprise, evaluation of the achieved level of performance of each element (structural unit) of the chain of creation of consumer value to identify deviations from norms and establishing the causes of the existing deviations.

The result of combining the individual tools within the method generated in the system of strategic management accounting system of indicators and parameters is a set of interrelated social, economic and technical-economic indicators used for the solution of strategic tasks in the framework of information support of strategic management.

The efficacy of the strategic elements of the method of accounting determined by the influence on the success of enterprises, achievement of strategic goals. Therefore, the selective value of individual instruments of strategic management accounting is defined from the point of view of usefulness in the formation of the relevant information and formed by the combined influence of the two main groups of factors — potential fields of application and target information to user requests, due to the scope and specificity of activity of the enterprise.

Literature

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